



*INTERMEDIATE CARE FACILITIES FOR
INDIVIDUALS WITH AN INTELLECTUAL
DISABILITY OR RELATED CONDITIONS
(ICF/IID)*

*ATTENDANT COMPENSATION RATE
ENHANCEMENT
Fiscal Year 2022
Enrollment Worksheet and Instruction*

For Proposed Levels to be Effective September 1, 2021

NOTE: This worksheet is provided for your own information and should be retained in your files for future reference.
Do not return.

For assistance with the completion of these forms, contact a Rate Enhancement Analyst for this program listed on the following webpage:
<https://pfd.hhs.texas.gov/long-term-services-supports/contact-list>.

A project of
The Texas Health and Human Services Commission (HHSC)

INSTRUCTIONS INTERMEDIATE CARE FACILITIES FOR INDIVIDUALS WITH AN INTELLECTUAL DISABILITY OR RELATED CONDITIONS (ICF/IID) DAY HABILITATION AND RESIDENTIAL SERVICES

Attendant Compensation Rate Enhancement Enrollment Worksheets

Purpose

The worksheet will aid providers in calculating ICF/IID spending requirements and potential differences between costs and revenues under the Attendant Compensation Rate Enhancement for their component code. Providers can use this information to help them make an informed decision about participation in the enhancement program for their ICF/IID day habilitation and residential services.

Reporting Period

Select a reporting period representing your typical caseload and staffing, which is as close to the open period as possible. The reporting period may be of any length, although we recommend a minimum of one payroll period. For example, the reporting period might be one payroll period in June, one month (i.e., June 1 – June 30), or your most recent cost reporting period. To check for inconsistencies in your data and errors in your calculations, we recommend that you complete worksheets for two different reporting periods at least three months apart and compare the results. Significant variances indicate either an error in completing the worksheets or large fluctuations in caseload and staffing. Consider any significant fluctuations when making your decision.

Include All ICF/IDD Contracts in Your Component Code

Complete a single ICF/IID Day Habilitation or Residential Services Attendant Compensation Rate Enhancement Worksheet for all ICF/IID contracts operating under your component code. Costs and units of service for small, medium, and large facilities operating under the component code should be aggregated and reported on this single worksheet.

Residential Services Versus Day Habilitation Services

For the ICF/IID program, providers may choose to participate in residential services only, day habilitation services only, or both residential and day habilitation services for each component code. The ICF/IID, residential services worksheet is designed to help providers make an informed decision about participation in the enhancement program for their ICF/IID residential services; this worksheet does not address ICF/IID day habilitation services. Providers must use the ICF/IID day habilitation services worksheet for help with making an informed decision about participation for ICF/IID day habilitation services.

Participation as an Individual Component Code or as a Group of Component Codes

Providers with more than one ICF/IID component code must specify on their Enrollment Contract Amendment whether they wish to have all their participating ICF/IID component codes be considered as a group or individually for purposes related to the Attendant Compensation Rate Enhancement. To make an informed decision about a group or individual participation, you may want to make copies of this worksheet, complete one for each component code, complete one for the group and compare the results. The definition of a group is available in Title 1 of the Texas Administrative Code §355.112(ee).

Levels of Enhancement

Contracted providers must request an enhancement level at which they want to participate in their ICF/IID day habilitation or residential services. For component codes participating as a group, the ICF/IID services enhancement level must be the same for all component codes within that group. The enhancement level does not have to be the same for ICF/IID residential services and ICF/IID day habilitation services. Funds may not be available to grant all requests; therefore, please consult the Participation Status - Levels Awarded List to be posted on the HHSC Provider Finance Department (PFD) webpage for this program in mid-September 2021 to learn your final awarded level. HHSC will not distribute award letters. HHSC Webpage is the sole source for information about awarded levels.

Worksheet Functionality

The enrollment worksheets are fully functional and, if completed online, will perform all required calculations for you. If you choose to print the worksheets and fill them out by hand, you will be responsible for the accuracy of all mathematical calculations.

Definitions Attendant

The unlicensed caregiver provides direct assistance to consumers with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs). Attendants include direct care workers, direct care trainers, job coaches, and drivers in the ICF/IID program.

The attendant may perform some non-attendant functions. In such cases, the attendant must perform attendant functions at least 80 percent of his or her total time worked. **Staff not providing attendant services at least 80 percent of their total time worked are not considered attendants.** You must conduct time studies under Title 1 of the Texas Administrative Code (TAC) §355.105(b)(2)(B)(i) for staff that are not full-time attendants but performs attendant functions. Time studies help determine if a staff member meets this 80 percent requirement.

Attendants do not include the owner, director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff, attendant supervisors, cooks and kitchen staff, maintenance and groundskeeping staff, activity director, Qualified Intellectual Disability Professionals (QIDPs), assistant QIDPs, direct care worker supervisors, direct care trainer supervisors, job coach supervisors, and laundry and housekeeping staff.

Attendant Contract Labor

The non-staff attendants. Non-staff refers to personnel who provide services to the facility intermittently, whose remuneration (i.e., fee or compensation) is not subject to employer payroll tax contributions and performs tasks routinely performed by employees.

Compensation

Attendant compensation is the allowable compensation for attendants, and you must report it as salaries or wages, including payroll taxes and workers' compensation or employee benefits.

Reported benefits required by §355.103(b)(1)(A)(iii) as costs, applicable to specific cost report line items, are not considered attendant compensation.

Examples of such costs include:

- provider's unrecovered cost of meals provided to attendants
- the provider's unrecovered cost of uniforms provided to attendants
- employee relations expenses such as gift cards given to employees,
- the cost of employee parties, plaques, etc.

Allowable contract labor costs are defined in 1 TAC §355.103(b)(2)(C).

Mileage reimbursement paid to the attendant for the use of his or her personal vehicle, which is not subject to payroll taxes, is considered compensation for the Attendant Compensation Rate Enhancement.

DAY HABILITATION AND RESIDENTAL SERVICES WORKSHEETS

Instructions for the Worksheets are identical except that one should be completed for Day Habilitation attendants only and the other should be completed for Residential attendants only.

STEP 1 – Enter required data

Round all monetary amounts in Step 1 to the nearest whole dollar (with no zeros included for “cents”). For example, round \$25.49 to \$25 and round \$25.50 to \$26.

Attendant Salaries and Wages (including drivers): report accrued salaries and wages for attendants and drivers employed by the provider and those who receive FICA contributions.

Salaries and wages include tax-deductible overtime, cash bonuses, and cash incentives paid.

See the Definitions section for requirements about staff members functioning in more than one capacity.

FICA and Medicare: report employer-paid FICA and Medicare taxes for attendants and drivers. FICA and Medicare taxes may be allocated based upon a percentage of eligible salaries.

State and Federal Unemployment: report both federal (FUTA) and state (TUCA) employer-paid attendant and driver unemployment expenses. You may allocate unemployment expenses based on a percentage of eligible salaries.

Workers’ Compensation Insurance Premiums: report premiums for workers’ compensation insurance, industrial accident policies and other similar types of coverage for employee on-the-job injuries for attendants and drivers. You may allocate workers’ compensation premiums based upon a percentage of eligible salaries.

Workers’ Compensation Paid Claims: report medical claims paid for employee on-the-job injuries for attendants and drivers. Paid claims may be allocated based upon a percentage of eligible salaries or direct costed.

Employee Health Insurance: report employer-paid health insurance for attendants and drivers. **Employer-paid health insurance premiums must be direct costed.** Paid claims may be allocated based on a percentage of eligible salaries or direct costed.

Employee Life Insurance: report any employer-paid life insurance for attendants and drivers. **Employer-paid life insurance costs must be direct costed.**

Other Employee Benefits: report any employer-paid disability insurance and retirement contributions for attendants and drivers. **These benefits must be direct costed.** The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees are not to be reported as Other Employee Benefits.

Mileage Reimbursement: report the mileage reimbursement paid to an attendant to use his/her personal vehicle, which is not subject to payroll taxes. The current maximum allowable mileage reimbursement for 2021 is 56.0 cents per mile.

Attendant Contract Labor & 3rd Party contract: report the total costs for contract labor functioning as attendants. See the Definitions section for a definition of reportable contract labor.

BOX A– Total Residential Attendant Cost – the sum of boxes above.

ICF/IID Units of Service

ICF/IID Small LON1, 5, 8, 6, 9 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON consumers in small ICF/IIDs.

ICF/IID Medium LON1, 5, 8, 6, 9 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON consumers in medium ICF/IIDs.

ICF/IID Large LON1, 5, 8, 6, 9 Units of Service: report the total number of resident days during the reporting period for ICF/IID LON consumers in large ICF/IIDs.

Box B Total Units of Service: sum of boxes above.

NOTE: All monetary calculations in Steps 2 through 5 should be carried out to **two decimal places.** If you complete the spreadsheets on your computer rather than on printed sheets, many of these calculations will occur automatically after you enter values in Step 1.

STEP 2 – Calculate average attendant cost per unit of service

Divide total attendant costs from Box A by total units of service from Box B. Enter the result in Box C. This is your estimated attendant cost per unit of service during the reporting period.

For Steps 3 through 5, refer to the ICF/IID Attendant Compensation Daily Payment Rate Component rates included on the last page of the Worksheet to obtain the attendant rates for each level of participation in the Attendant Compensation Rate Enhancement.

STEP 3 - Calculate what the estimated average attendant rate component for your component code would be if you participated at a level of your choice during its selected reporting period.

- 5a.** For each ICF/IID facility size and LON, enter in Column A the units of service provided during your selected reporting period as reported in step 1. Do not include "Private and Other" units of service.
- 5b.** For each ICF/IID facility size and LON, enter in Column B the Attendant Rate that is associated with your chosen Participant Level. These rates are available on the last page of your worksheet.
- 5c.** For each ICF/IID facility size and LON, multiply the units of service from Column A by the associated attendant rate component for your selected level from Column B. Enter the products in Column C.
- 5d.** Sum the units of service for ICF/IID small, medium and large LONs 1, 5, 8, 6 and 9 in Column A. Enter the result in Box D.
- 5e.** Sum the contents of Column C for ICF/IID small, medium and large LONs 1, 5, 8, 6 and 9. Enter the result in Box E.

STEP 4 – Estimated Average Day Hab Attendant Rate Component Per Unit of Service

Divide Box E by Box D and enter the results in Box F.

STEP 5 – Estimated Recoupment Per Unit of Service

- 5a.** Enter in Column A the average attendant rate from Box D multiply it by 90%
- 5b.** Enter the value from Box C into Column C.
- 5c.** Subtract Column C from column B to get your required attendant spending.

5d. Subtract Column B from Column C to get your estimate recoupment per Unit of Service.

Things to consider when making your participation decision:

This lists various aspects of your business situation to consider in making your participation decision. The list is not all-inclusive and there may be other facts to consider in deciding whether to participate.

Check all calculations to insure accuracy.

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